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Docket No. 2006-1593A

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of

Confirmation No. 4023

Makoto KIGOSHI et al.

Attorney Docket No. 2006 1593A

Serial No. 10/593,723

Group Art Unit 1633

Filed October 17, 2006

Examiner Fereydoun G. Sajjadi

METHOD OF PRODUCING COATED

FINE PARTICLES

Mail Stop: AMENDMENT

RESPONSE TO NON-FINAL OFFICE ACTION

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

THE COMMISSIONER IS AUTHORIZED TO CHARGE ANY DEFICIENCY IN THE FEES FOR THIS PAPER TO DEPOSIT ACCOUNT NO. 23-0975

Sir:

In response to the Office Action dated February 2, 2009, please amend the above-identified U.S. patent application as follows:

Remarks/Arguments begin on page 2 of this paper.